Previous references.
Cp. no 4647-8 1737-55 1913-14
& 28/5/14
Cp. no 5708-10 & 7 57-59 (illegible)
& 26/10/00
Later references
mpl 176-09 8-9

File No 162-10

Serial Nos. ~~1 to 5~~.
1—4, 8—10 and 13 to 18

GENERAL AND REVENUE SECRETARIAT

Serial Nos. ~~1 to 5~~
1—4, 8 to 10 and 13 to 18

Part B for February 1914.

SUBJECT.

Levy of private rate on shops in the Bangalore Municipality

Sl. Letter no Pol 2188/1910 to the First Assistant Resident Asks for information whether in the City of Madras private buildings not used for residential purposes, such as places of business and vacant sites are liable to the Lighting taxes.

Sl. Letter no 6182 & 12/1910 from the First Assistant Resident. Forwards in reply a/cs

G. R. S. 58

letter from the President of the Corporation
stating that four buildings and
one block to the water and lighting taxes
Sd Docket no 5447 dt 24/10/10 to the President.
Bangalore city municipal Council Requests
that early steps may be taken by the municipal
Council for improving water basin near city
Sd dis. no 103 dt 26/10/10 from the municipal
President Bangalore city. States, in reply that
the subject will be placed before the municipal
Council at their next months meeting and
their decision reported to you
Sd/ from the President. Bangalore city municipal
Council no 1968/1911 Submits a copy of the
municipal Council resolution recommending
the levy of water rate on shops in the
Bangalore city with effect from the year 1911
Sd/ from the merchants of Bangalore city
petition dt 8/3/11 Praying that the question of levy
water rate on shops and the municipal Council
resolution on the subject be reconsidered
and that shops and godowns which require water
be exempted from paying water tax and that
if this cannot be done the proposal may be dropped
in a language heading the introduction of the
professional tax contemplated in the municipal
Regulation
R10 To the President Bangalore city municipal
Council no 8064 dt 29/3/11 Requesting him to
observe all the formalities prescribed in

G R.S.11]

1909-910

GENERAL AND REVENUE SECRETARIAT

(Mb.)

NOTES.

File No. 162-10

FILE HEADING

Levy of water-rate on shops

From

No	Dated	Received
Diary No	Enclos	Spare Copies	Serial No

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS

Attention is respectfully invited to the 1st Councillor's note of the 12th April last and para 3 of the order on Mb 176-09 (B. April 1910) about the levy of water-rates on shops in the Bangalore City. Two drafts

Notes—First sheet.

DPB—30,000—3-1-07

Serial No.

one to the 1st Assistt. Resident and the other to the President, Bangalore City Municipal Council, are submitted for approval and other orders. The system prevailing in the Cantonment of Bangalore will be ascertained and noted when resubmitting the file.

Addl Asst Com 27.6.10 Asst
25 to file

2 Approved Asst
30/6/10

25 57
30 6 10

3rd Issue
2.7.10. Asst

1 4 Letter No. Pol 21 dy 8.7 1910 to the 1st Assistt Resident

asks for information whether in the City of Madras private buildings not used for residential purposes, such as places of business and vacant sites are liable to water and lighting taxes.

2 5 Letter No 6182 dy 12 10 1910 from the 1st Assistt. Resident

forwards in reply a copy of letter from the President of the Corporation of Madras stating that such buildings and lands are liable to the water and lighting taxes.

Note—Contin. sheet.

Land Revenue Department.

Mc File No. 62 of 1910

(B)

Serial No	
3	Docket No 3464 7 Dr 24. W. 10 to the President Bangalore City Munic Council 6 Requests that early steps may be taken by the Munic Council for supplying the water tax in the City.
4	Letter No 102 Dr 26. W 1910 from the Munic President, Bangalore City 7 States in reply that the subject will be placed before the Munic Council at their next months' meeting and their decision reported to Govt
	8 Submitted The Bangalore Munic Council's ~~final~~ report may be awaited
	Mr Long 9 Yes
	5/12 7-12-10 Mc

[redacted]

P.S.O

Note—Contn. sheet.

GPS—33,000—27-4-09

C. R. S. 12]
General and Revenue Secretariat

(527) C4

File No. 162 of 1910

Serial No.	
8.	From the President, Bangalore City Municipal Council. No. 1963 10-2-1911 re Submits a copy of the Municipal Council's resolution recommending the levy of the water-rate on shops in the Bangalore City with effect from the year 1911. 11 The file relating to this subject was submitted yesterday along with the file relating to the question of levying the water-rate in the Mysore City. Submitted with draft recording. Sd/- 12 Please await the 15/2/11 return of the file and resubmit with ct. 8 13. Should not the preliminary procedure laid down in sec 60 of the Municipal Regn be followed before the tax can be imposed? 16.2.11
R	14 Under Govt Progs No. 4647-8/537-998 dated 20-5-1908 only shops provided with private connections are being taxed at present. The Municipal Council now proposes to levy this tax on other shops as well which are now exempt from payment of that tax. Thus the proposal amounts to the imposition of a new tax.

Note—Contin sheet.

GPB—50,00-1-12-8-10

5·70 (5

(G. R. S. 12)
General and Revenue Secretariat

Mul File No. 162 — of 19 10

Serial No.

It is therefore necessary that the procedure laid down in Sec 60 of the Municipal Regs should be followed before the tax can be imposed.

15. Draft put up for approval or other orders

Abm (16) orig
15/3/11

16) From the merchants of Bangalore City. Petition dated 8th March 1911. Pray that the question of levying water rate on shops and the Municipal Council resolution on the subject be reconsidered and such of the shops as do not require water be exempted from paying water-tax and that if this cannot be done the proposal may be held in abeyance pending the introduction of the professional tax contemplated in the Municipal Regs.

17) Please see the Secy's notes on the petition. A para calling for the information wanted by the Secy, has been inserted in the draft already put up.

Abm (19) orig 18) Draft submitted for
15/3/11 approval or other orders
(4 Cr) 23 3 11 Mlle

19) approved. [I saw a statement somewhere that the water tax on shops in some municipal towns is ½ the annual rate

2456
24 3 11

Perhaps we should have a clause in the municipality rules
25-3-11 Mlle

GPS—50,00—12-10 20) Issue
25 3 11 Mlle

KBN
24/3/11

G. R. S. 12]
General and Revenue Secretariat

Inl File No. 162 of 19 11

Serial No.	
12	To the President, Bangalore City Municipal Council No 8064 Dy 29-3-1911. Requests him to observe all the formalities prescribed in Sec 68 of the Mul Regn for the imposition of a tax and report the result to Govt together with the objections, if any, that may be raised to the said proposal Also calls for a report as to the manner in which the water rate will be assessed whether at 3/5 ths of the present chaf tax or at 3% of the rental value to be ascertained in each case.
13.	From the above officer. No 9818-11-1911. States that the matter is under the consideration of the Municipal Council and it is proposed to be incorporated in the draft Rules to be submitted to Govt in due course. Submitted. If approved the receipt of the draft rules referred to above will be awaited and reminders issued after a couple of months.
	24-11-11 Seen
	In this case 3 reminders have issued since & no reply has as yet been received.
	Put up for orders with draft

Note—Contin. sheet.

GPS—50,00.—12-8-10

31.7.12

Serial No.

14 28) To the President and Cl Bangalore City
No. 1100 d 3 8.12 Requests him to
expedite the submission of in-
formation called for.

15 29) From Do - No. 61 d 2 & 8 12
(D 1341) Reports that the
Govt Council in their meeting
on the 28th Octr 1911 decided to
levy a water rate on shops at
one per cent on rental value, that
the preliminary procedure pre-
scribed in Sec. 60 of the Govt Regs
regarding the imposition of the
tax was observed, that the
objections raised by the merchants
were duly considered & that the
Govt Council in the special meeting
on the 17th August 1912 approved
the levy of the water ~~special~~ rate
& the amendment to the schedule
of rates

30) In the circumstances
the levy of water-rate on shops
in the Bangalore City at one per-
cent on the rental value has
to be sanctioned If it is sanctioned
an amendment to the Schedule

Note—Contn. sheet.

8

R. S. 12]

General and Revenue Secretariat. | Pol File No. 102 of 191 0

Serial No.

Of Rates of taxes appended to the Rules of the bye-laws of the Bangalore City Municipality becomes necessary The present rate &c of water rate on buildings are as noted below.

1 Serial no	2 Name of tax	3 class of property liable	4 Rate for which or scale at which class liable	5 Exemptions	6 Terms at which taxes payable
VIII	Water rate	All buildings & lands within such limits	Three per cent on the annual value in the case of buildings & 3/16 of the building tax in the case of vacant lands		In equal instalments on 30th June & 31st December every year

In the notice published in the Gazette, in the column "class of property liable" the words "All buildings used as "mantes or shops" are used & in the Column "Exemptions" "The items shown against Serial no 7" are used. In the case of water rate on buildings no exemption is allowed & it is not clear why the exemptions are proposed in the case of water rate on shops & mantes It appears sufficient if only col 4 of the schedule is amended to include

NOTE—Contin. sheet.

GPB—65,000—17-4-12.

R S 12]

General and Revenue Secretariat | Jud File No. 12 of 1910

Serial No

Shops & markets the amended Column 4 may read as follows:—
"One per cent on the rental value of buildings used as shops & markets, three per cent on the rental value in the case of other buildings & three fifths of the building tax in the case of vacant sites". If approved a note may be added that in cases where a portion of a building lease is used as a shop & the remaining portion for other purposes, the rental value has to be separately fixed
31) Submitted for orders
TLS 6/9
ULS/12 (15 32) I do not find file 176 of 09
Vo-09 Put up file (illegible) Put it up
Add to Vo 8 of 09
33) When the Schedule of Taxes sanctioned in Govt order of 28th Nov 1911 came into force, why were not also no assessed to water rate? Serial VIII of the Schedule states that Buildings & lands within Municipal limits are liable to water rate What is there in the proposed addition, seeing that shops could be brought under

X

NOTE—Contin sheet

GPS—65,000—12-6-12.

G R S 12]

General and Revenue Secretariat | Gnl File No. 102 of 1910

Serial No

SR to Mill as it now exists & that buildings used as shops are not exempted therefrom ?

Sd/ 20-9-12

3

34) The question of charging water rate on shops in the Bangalore city was reserved for consideration (SR 9 in the collection Gnl 176-09 B Apl 10 SR 804 part up). If the present proposal of the Bangalore city Municipal Council to levy water rate on shops is sanctioned, Col 4 of the Schedule of rates will have to be amended as noted in para 30

Separate Enclosure I

35) Submitted for orders.

2.0.0
4/9/12

36) The proposal of the Municipal Council to levy water rate on used as shops or messes at 1 p.c on their rental value may be a The Objection of the merchants was considered at a special meeting on 17-8-1912 & the draft of Schedule A was accepted by the Council

37) As suggested in para

NOTE—Contin. sheet.

GPS—65,000—17-8-12.

1341 (11

R. S 12]

General and Revenue Secretariat. | Mil File No. 162 of 1910

Serial No.

it seems sufficient to amend Col 4 of Serial VIII of Schedule of Taxes by substituting the words "One percent on the rental value of buildings used as Shops & warehouses"

38) As the present Serial No VIII there are no exemptions noted in the Column No 5, it is not necessary for introducing any exemptions as suggested by the draft amendment and published by the Mil Council

39) Submitted for orders

Sd 24/12

40) I would request him as he is to be here up to Jan. 23/10/11

Encl

41) The proposal of this Cantt Board is to levy water tax on shops at 1% of their rental may be sanctioned. When water-tax is recovered even on vacant sites there is no justification for exempting shops. This tax is practically made by shopkeepers & others & is very heavy & hits the poorer classes

2nd Commissioner & Secretary

23/11/12

Sd 24/11/12

NOTE.—Contin. sheet.

GPB—64,500—17-6-12.

R. S. 12]

General and Revenue Secretariat.

File No. 162 of 1913

Serial No.

42 Copper. The shop owners have to pay water tax as do other owners of private buildings. Two rings including residential buildings are liable to it-

43 Dewan 20/11/12

181 22-11-12

20/11/12

44 The Diwan of the Mysore Residency, Bangalore thinks they be exempted

17-4-13

Put up

17/4 1914

45 Push up Draft

46 Draft submitted for appl-

31/5/13

7564

19-4-13 (By Secy)

47 Issue

Note.—Contin. sheet.

R. S. 12]

General and Revenue Secretariat. | Jud File No. 162 of 1910

Serial No.	
11	48 To President and Council, Bangalore endg. No. 8662 d 25.9.13. Requests them to favour Govt with their views in the matter.
17.1	49 From the President and Council Bangalore endg. No. 131 d 29.10.13 (R 25.94) States that he has explained to some of the leading merchants that the proposed levy of profession tax at one per cent on the rented value, or shops would not cause any hardship and that he is of opinion that it may be sanctioned as already recommended by the Jud Council.
[Imposition of (Cess) Council matter.	50. Submit for orders with reference para 44 supra. TS 61 5.11.13 (Sd) G. Lee. Pers 6/11
	51 A Suitable draft sanctioning the proposal may be put up Draft 6/11
	52. Draft is submitted TS 61 12/14/13 (Sd) G. Lee.
	53 A Fly draft as resolved may be put up Pers 28/11 Draft 6/11 Pers 6/11
	54. Fair draft, orders TS 61 6/12/13 (Sd) G. Lee. Pers 9/12

NOTE.—Contn. sheet.

GPB—01,000—17-8-12.

G. R. S. 12]
General and Revenue Secretariat

Municipal File No. 162 of 1900

Serial No.

58

Revise the last para of the draft and change the word with ruby in the Schedule. The latter should have been done before Submission

Drawn 11/12/13

56 Amended & submitted

11/12/13

Dy Secy 12/12

Asst 13/12

57 With reference to para 44 (Dhurrumtola Mills), a draft order is put up for consideration. It is based on the views of the late 2nd Councillor, & the present President of the Municipality

Drawn

Drawn 12/12 Asst 13/12

58

6746
19 12 13

59 Please circulate to the Councillors and send up with a draft submission note.

20.12.13

60

1st Councillor

Approved 22/12

I agree -

22/12/13

23/12

Note—Contin. sheet.

G. R. S. 12]
General and Revenue Secretariat

2574

File No. 162 of 1910

Serial No.	
	2nd Quarter) to Japan Despatch 24/12 Cypher 24/12 Rec'd 31.12.13 1/1/14 Answd 5/1 Cipher Telegram
7105 16.1.14	63 Submitted with a draft Submission. Mss also (vide para 28) Despatch 16/1 16/1

Note—Contn. sheet.

GPB—60,000—7 11 12

Nl File 112-10

Submitted to His Highness

64

These papers relate to the proposal made by the Municipal Council, Bangalore City to levy on all shops in the city a water rate at one per cent on their rental value

S

2 In accordance with Government Order No 5708-10' L.F 37-99 dated the 26th October 1900, a water tax at 3 per cent on their rental value was for some time levied on shops in the Bangalore City The owners of shops complained against the levy and as the provisions in the old Municipal Regulation did not seem to justify it,

R

Government directed in May 1904 that it should be discontinued

3 After the new Municipal Regulation distinctly authorised the levy of a water rate on shops, it was

Q

sanctioned in April 1910 for the Mysore City and the advisability of a similar tax in the Bangalore City was suggested The Municipal Council took the necessary further action in the matter and recommended the levy of

Paper under proposal I

water rate on shops in the Bangalore City at one per cent on rental value The merchants of the Bangalore City

P

O

again objected to the proposal which was consequently referred to the present President for an expression of his views in the matter

4 The President reports that some of the leading merchants of the city whom he consulted acquiesced in the

Paper under proposal II

proposal after the principle underlying it was explained to them and considers the levy of the proposed tax as fair when compared with the rate obtaining in the Civil and Military Station

Both

Ind Pole 162 - 0 17

Dy no 14 of 15
Pol office
notes.

Both the Councillors agree to the proposed levy and, concurring with them , I solicit the gracious sanction of His Highness to the proposal of the Municipal Council.

A. Vyvyan Esquire

30th Jan 1914.

NDR

Jud 162 - 2594 18

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject

Levy of a water rate on all shops in the Bangalore City at one per cent on their rental value 3

63

Order

65 Sanctioned
KRW
31/2/14

66 Secretary
3/2/14
RG

B IV
67
68 7/2 5/2/14
69 5/2
KRW 7/2/14
70 Regret draft
7/2

G R. S. 12]

General and Revenue Secretariat.

File No. 162 of 191 0.

Serial No.	
18	71 Jo the President and Council Bangalore City & Comptroller. No. 7 PH 1-2 dy 13. 2. 14. Sanctions the levy of Water rate on shops in the Bangalore city

NOTE—Contin sheet.

G P B—60,000—7 11-13

G.R.N. 26]

Sec 4/10

File No. 152-10

Serial No. 1

Diary No. of letter replied to

Pol No. 21

General and Revenue Secretariat
( )
, the 190

To

The Private Secretary to
the Honble the Resident
in Pudukota

Date of issue 8-7-1910

Signed by Jas P G D'Souza

Sir,

I am directed to request the favour of your ascertaining for the information of the Durbar whether in the City of Madras, Choultries and Vadagai sites are liable to water and lighting taxes & if so, at what rate they are levied. I have the

private buildings not used for residential purposes, such as

Jas P G D'Souza
for Secretary
26/7/10

over

SUBJECT

Inst of enclosures,

Copied by

Examined by

GPO 16,000—Ltr.

P 2477.

2

Letter No.750-G , dated the 18th July 1910, from the Ag. President, Corporation of Madras, Madras, to the First ----- Assistant to the Resident in Mysore.

Pol 162-10/Sec

With reference to your letter No 4193, dated 13th July 1910, I have the honour to state that private buildings not used for residential purposes and vacant sites are liable to water and lighting taxes in the same way as other buildings and lands (i e. to a water and drainage tax of 6¼ per cent of their annual value, according as the are situated in nonulous or non-nonulous parts of the City) and to a lighting tax of 1½ per cent of the annual value.

2. Vacant sites have, as a matter of fact, not been actually taxed hitherto except in a few cases and steps are being taken to bring them all under taxation

---

IV 14/10

No. 6182

Mysore Resident's Office,
Bangalore, dated the 12th October 1910.

Pol 611
12-10-10.

A copy of the foregoing letter is forwarded herewith to the Government of His Highness the Maharaja of Mysore, for information, with reference to Mr Balasundaram Iyer's letter No 21-Pol dated the 8th July 1910

First Assistant Resident

K.F.
10.10.10.

R. P B —7-1910 —1,000.

G R.S 29A]

1909-1910

From

Secy to the Govt of His Highness
The Maharaja of Mysore,
Genl and Rev Dept

To The President,
Bangalore City
Municipality.

Dated

Despatched 24-10-10

Received

General No 3447

No me 162-10-3

Enclosure No.

Has the honour to
invite the President's
attention to para 3
of G.O no 9751-2
Mu 176-09-9
dt the 28th April 1910
about the imposition of
a water rate on shops
in the Bangalore City
Municipality and to
request that early
steps may be taken
by the Municipal Council for

5

for imposing the above
rate on others in the
City Calculated on their
rental value, whether
they have obtained water
connection or not, as
under the Impose Board.
Regn of 1908 the rate
may be imposed on all
buildings and lands
and G.O. No 4647-8 dt 20-5-04
& 737-99
exemptic from payment
of water rate all
others not provided with
private Connections was
based on the provisions
of the old Regulations.

+ not printed
and in ann Copy

By order

Secy

30/6/10

Forbes
dt 25/6/10

Recd for Typing on 2.7.10
on 24th Oct 6

Sent 10.7

No. 103.

3 Enclosure

P 2745

5

OFFICE OF THE MUNICIPAL COUNCIL,
City, Bangalore 26th October 1910.

From

THE PRESIDENT,
Municipal Council,
Bangalore City

Ml 162-10/3447

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments, Bangalore.

Sir,

Reference.

Your docket No. 3447/Ml.162-10 dated the 24th Instant, directing that early steps may be taken by the Municipal Council for imposing Water Rate on shops in the City calculated on their rental value.

I have the honour to state that the subject will be placed before the Municipal Council at the next months' Meeting and their decision reported in due course.

I have the honour to be
Sir,
Your most obedient servant,

For President.

Comp. S
B&R

1910-11
190

From

The President,
Municipal Council,
Bangalore City.

To The Secretary to the Govt of His Highness the Maharaj of Mysore, General & Rev Dept

Dated 26th Bangalore

Despatched 27th October 1910

Received

General No 603
No

Enclosure No.

Stating that the subject: the imposition of Water Rate on shops in the City will be placed before the Council at the next Monthly Meeting and then decision reported in due course

1910-11
190

From The President
City Municipal Council,
Bangalore

To The Secretary to the
Govt of Mysore, Genl
& and Rev. Depts
Bangalore

Dated 10
Despatched "
Received February 1911

General No. 196
No

Enclosure No. Nil

Submitting a copy of
the Resolution of the
Municipal Council
in re the imposition
of a Water Rate on
shops in the City.

No. 196

Encl: One

D- 5270

Office of the Municipal Council,
Bangalore City,
Dated the 10th February 1911.

From

The President,
Municipal Council, Bangalore City.

M 162-10
8 8

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments, Bangalore.

S i r,

With reference to your docket No. 3447/M1.162-10 dated the 24th October 1910 about the imposition of a Water Rate on shops, I have the honour to forward herewith a copy of the Council's Resolution dated the 28th Ultimo, and to state that the tax is proposed to be imposed with effect from the year 1911-1912.

I have the honour to be

Sir,

Your most obedient servant,

for PRESIDENT.

EXTRACT FROM THE PROCEEDINGS OF THE BANGALORE CITY MUNICIPAL COUNCIL AT an Ordinary MEETING HELD ON THE 28th January 19 11.

7

Present **Absent**

B J Kumaraswami Naik Esq
President
N Subba Rao Esq
Vice President
The Amildar, Bangalore Taluk

The Executive Engineer,
Bangalore Division
A K Pani Esq ,
Health Officer

Municipal Councillors

Messrs

D B Ramachandra Moodr
B.K Garuda Char
B Ramachandrappa
D Adeppa
B V Ramaswami Chetty
B Usman Khan
M.Subbiah
H Ramaiya
B.Hanumappa
C.Krishnamurti
Beli Srinivasa Rao
S Venkatarangiengar
D Venkataramayya

Messrs -

C S Doraswami Iyer
B Basappa
Mir Md Gows Razvi
G H Krumbiegel

1 The General and Revenue Secretary's docket No 3447—MI 162-10, dated the 24th October 1910, directing the imposition of the Water Rate on shops in the Bangalore City Municipality calculated on their rental value under the Mysore Municipal Regulation of 1906

Resolution -The majority of the Council are in favor of levying the water rate on shops

Sd/- B J Kumaraswami Naik,
President

"C O P Y"

for President

To

T Ananda Rao Esq , B A , C I E ,

Dewan of Mysore,

BANGALORE.

The Humble memorial of the Mundi, Cloth, Grain and other merchants of the City of Bangalore

Hoswer respectfully showeth-

That your humble memorialists are grieved to learn from Resolution No of the Proceedings of an ordinary meeting of the City Municipal Council held on the 28th January 1911 published at page 227 Part 11 of the Mysore Gazette and 23rd February 1911 that the majority of the councillors then present, were in favor of levying the water rate on shops calculated on their rental value under the Municipal Regulation of 1906, as directed by Government

2 That when section 59 (VIII) of the Municipal Regulation lays down that a water rate may be imposed in the form of a rate assessed on buildings and lands for water -- supplied by the Municipal Council, the memorialists fail to understand how the Municipality supplies water to shops, what necessity there is for any water supply to places where cloths, grain and other articles are sold, when the merchants who carry on trade have their own dwelling houses on which they not only pay the water rate but also House Light and other taxes.

3 That water rate on shops would be a double levy not [illegible] the Regulation has not been considered by the Councillors [illegible]

1

9

levies shop tax under the Mohaturfa Rules of 1860 and not Professional tax under section 59 of the Municipal Regulation, it would be inconsistent to levy water rate on shops merely because they come under the category of Buildings

4 That in the C & M Station water rate is imposed on buildings used as shops because, the shop tax under the Mohaturfa rules was abolised and a Profession tax is levied in lieu thereof under the Municipal Regulation This being so the memorialists pray that your excellency may be --- pleased to consider how the Profession tax contemplated by the Regulation could be withheld in the City and water rate imposed on buildings occupied not for residential purposes, but purely for trade

5 That the rents paid for shops without regard to the capacity or the structural convenience of the buildings, but purely for the localities in which they are situated, being abnormally high, as high as even ten times the rent paid for dwelling houses, it would be very hard upon the traders to pay an additional tax in the shape of a water rate, as the burden of paying the same, without using even one drop of water falls generally on the occupants and not on the owner

6 Under such circumstances, the memorialists most respectfully beg that the Government Order directing the levy of the water rate on shops and the Council Resolution -- agreeing to the same may be graciously reconsidered, and such of the grain, cloth and other shops as do not require water for their business, exempted from paying the water tax If nowever this cannot be done as a temporary measure, the memorialists pray that the Government Order and the Council Resolution may at least be held in abeyance pending the introduction of the Professional tax bill

plied

plated by the Municipal Regulation.

For this act of justice the memorialists ever pray.

Bangalore City,
8th March, 1911

Your most obedient servants,

M Narayanna

C. Venkatarama Chetty

Bhimasamy Chetty

G.R.S 26]

File No. 162-1910

Serial No. 10

Diary No of letter replied to 5220
5822

No. 8664 & 29.3.11

General and Revenue Secretariat
(Municipal
, the 19

To

The President Bangalore
City Municipal Council

Date of issue 29.3.11

Signed by

Sir

With respect to your letter
No-1963 10-2-1911 submitting a copy of
the Municipal Council's resolution
to increase the Conservancy & water-rate on shops
in the Bangalore City and stating that
it is proposed to impose it with
effect from the year 1911-12, I am
directed to request you to be so good
as to observe all the preliminary
formalities prescribed in Sec. 60 of

over

SUBJECT

the Municipal Engr. for the imposition of a tax and report the result to Govt. together with the objections, if any, that may be raised to the said proposal.

A copy of the petition received from the merchants of the Bangalore City, protesting against the levy of water-rate on shops in the City &c., is also herewith forwarded with the request that the manner in which water-rate will be assessed whether at 3/5ths of the present shop tax or at 3% of the rental value to be ascertained in each case, should be reported to Govt.

I have &c.,

Sd/-

For Chief Secy.

List of enclosures,

R.P.M.
24/3/11.

Copied by

Examined by

GPB—20,000—8-1-9 10

From The President,
City Municipal Council
Bangalore.

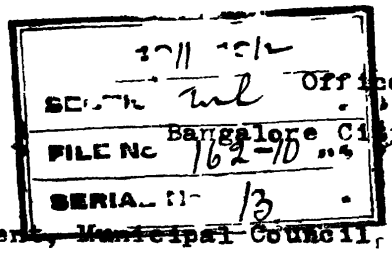
To The Secretary to the
Govt of Mysore, Genl & Rev
Dated 18th } Depts, Bangalore
Despatched 20th } November 1911
Received

General No. 98
No.

Enclosure No.

Reporting in re. the
levy of water rate on
shops in the City

No. 98



Office of the Municipal Council,
Bangalore City, 18th November 1911.

From

The President, Municipal Council,
Bangalore City.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore.

Sir,

With reference to your letter No. 8064/M1.162-12 dated the 29th March 1911 in re levy of water rate on shops in the Bangalore City, I have the honour to state that the matter is under the consideration of the Municipal Council and it is proposed to be incorporated in the draft rules which will be submitted to Government in due course.

I have the honour to be
Sir,
Your most obedient servant,

For President.

R. S. 26]

Diary No of letter replied to 2743

File No 62/12

Serial No 14

No 1100 Genl 62-11 9.3.12

General and Revenue Secretariat

(Genl)

, the 191

Date of issue 9.3.12

Signed by Mr SPR

To

The President of
the Local Council
Bungalow city

Sir,

With reference
to your letter No. 98 d
the 18th November 1911
reporting that the
matter relating to the
levy of water rate on
shops in the Bungalow city
is under the consideration

over

SUBJECT

15

of the 2nd Council,
I am directed to request
you to be so good as
to furnish without
further delay the in-
formation called for
in this office docket no
8016 & the 29th
ult 162-11)-10 &
March 911 about the same subject
as aforesaid.

I have etc

for Secy

2569
347/12

List of enclosures

Copied by

Examined by 2/8/12

GPD—25,000—8-8-11

From

The PRESIDENT, MUNICIPAL COUNCIL,
BANGALORE CITY.

To The Secretary to the Govt of Mysore, Genl Revs Depts, Bangalore

Dated 28th August 1912

Despatched 29th August 1912

Received

General No. 61
No.

Enclosures No. 3

Submitting further information in re the levy of a water rate on shops in the City

11 Encl 3 City, Bangalore, 28th August 1912.

From

The President, Municipal Council,

Bangalore City.

DIARY 1341

To

10/12-13
SECTION 2nd
FILE No 162-10
15

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore.

Sir,

With reference to the correspondence ending with your letter No 1100/M1 162-10-14 dated the 3rd Instant, calling for information as regards the manner in which water rate on shops will be assessed in the City, I have the honour to submit herewith a copy of the Council's Resolution dated the 28th October 1911, deciding to levy water rate on shops at one per cent on rental value

2 In accordance with the above resolution a draft amendment to "Schedule of Taxes-A' appended to the Bye-laws and Rules sanctioned in Government Proceedings No 4102-3/M1 553-07-4 dated the 28th November 1911, was published in the Mysore Gazette under a notice as per Section 60 of the Municipal Regulation a has been approved by the Council at a Special meeting held on the 17th Instant A copy of the resolution is herewith submitted together with the draft amendment and notice as also a petition received from the merchants, objecting to the levy of the water rate on shops in the City The objections mentioned in the above petition were discussed by the Council and held t be inadmissible, considering the low rate at which the water tax on shops is proposed to be levied

I have the honour to be
Sir,
Your most obedient servant,

President

Enc to ml 162-07/8/15

17

Extract from the Proceedings of the Bangalore City Municipal Council at an Ordinary Meeting held on 28th October 1911

Present.

B J Kumaraswami Naik Esq
President.
N Subba Rao Esq
Vice President
A K.Pani Esq
Health Officer
The Amildar, Bangalore Taluk

Absent

The Executive Engineer,
Bangalore Division.

Municipal Councillors.

Messrs -

D B Ramachandra Moodr
C.V Narasimmiengar
B K Garuda Char
B.Ramachandrappa
B Basappa
D.Adeppa
B V Ramaswami Chetty
Mir Md Gows Razvi
H Ramaiya
B Hanumappa
Beli Srinivasa Rao
S Venkatarangaiengar
D.Venkataramayya

Messrs -

D A Rees
C S Doraswami Iyer
M Subbiah
G H Krumbiegel
C Krishnamurti

Read -

2. Consideration of draft rules relating to the levy of water rate on buildings used as mandies and shops in the City

Resolution -The Council are of opinion by a majority of 11 against 4 votes, that water rate on shops at one per cent on the rental value may be levied

2 The draft rules to be published in the Gazette

Sd B J Kumaraswami Naik,
President

COPY

Ene to Enl 162-10/S/15

Extract from the Proceedings of the Bangalore City Municipal Council at a Special Meeting held on 17-8-1912

18

Present	Absent
B.J.Kumaraswami Naik Esq President B.S Ranoji Rao Esq , Vice President A K Pant Esq Health Officer Y Narasinga Rao Esq, Amildar, Bangalore Taluk.	The Executive Engineer, Bangalore Division

Municipal Councillors.

Messrs -	Messrs -
H Ramaiya	D A Rees
Beli Srinivasa Rao	C S Doraswami Iyer
M Subbiah	B Ramachandrappa
B.K Garuda Char	D B Ramachandra Moodr
B Hanumappa	C V Narasimmiengar
B Usman Khan	B Basappa
D Adeppa	G H Krumbiegel
B V Ramaswami Chetty	C Krishnamurti
Mir Md Gows Razvi	D Venkataramayya
	S Venkatarangaiyengar

X 3 Draft amendment to Schedule A appended to the rules sanctioned in Government Proceedings No 4102-0—Ml 055-07-4 dated the 28th November 1911 to provide for the levy of a Water Rate on buildings used as mandies or shops in the City at one per cent on the rental value, with the objections received in the matter

---

Resolution -The draft amendment to Schedule A is approved

Sd B J Kumaraswami Naik,
President

COPY

For President

Encl to 162-G/15 19

BANGALORE CITY MUNICIPALITY

Notice dated 10th May 1912

The Municipal Council having resolved, at its meeting held on the 28th October 1911, to levy a water rate on shops at one per cent on the rental value, the following addition will be made in the 'Schedule of Taxes A appended to the Bye laws and Rules sanctioned by Government in their Proceedings No 4102 3—Ml 555 07 4 dated the 28th November 1911 and published in the *Mysore Gazette* dated the 29th February 1912 in view to bringing it into force from the 1st July 1912

Serial No	Name of tax	Class of property liable	Amount for which or rate at which class of property liable	Exemptions	Time at which taxes payable
VIII	Water rate	All buildings used as mandies or shops	One per cent on the rental value	The items shown against Serial No I	In two equal instalments in advance in July and January every year

2. Objections or suggestions in respect thereof received within one month from the date of publication of this notice will be duly considered

N SUBBA RAO,
For *President*

for PRESIDENT, MUNICIPAL COUNCIL,
BANGALORE CITY

CITY PUBLIC OFFICE,
BANGALORE
Date of Receipt 11/6/12
General No 7674 Date
Register No 2770 Date

To,

The President,

The Municipal Council,

BANGALORE CITY

Sir,

With reference to the notice dated 10th May 1912 published in the Mysore Gazette, in the matter of the levy of a water tax on shops at one per cent on the -- rental value, we beg to state as follows -

1 This will be a sort of double tax on the Merchant population of the City The Merchants are mostly residents of the place owning houses on which they have been paying water tax. The water rate, which may be - collected from the owners of the shops, is sure to result in the increase of rent and consequently the Merchants - who carry on business in the shops will be obliged to pay the amount sufficient to meet the water rate

2 In the majority of cases the shops form portions of the main building, which is used for residential purposes Water tax is paid on the whole building including the portion used as shops The imposition of a separate water rate on the shops will be an additional tax

3 The shops are taxed not according to the rental value under the New Municipal Regulation but in accordance with the scale given in the old Mohatarpha Rules The - ax t levied and collected is invariably far more than the

the tax that would be leviable according to the rental value It is twice and sometimes even more Thus it will be seen that the tax already levied on the shops is very heavy The imposition of an additional water-rate will be a great hardship on one class of profes-sional men

4 Necessity has not been shown for the levy of this tax on the shops which were exempt from it for -- such a long time

5 It is requested that for the above reasons the water rate may not be levied, and if it is not possible to refrain from levying the water rate, it is suggested that the shops may be taxed according to the rental value under the Muncipal Regulation

We beg to remain,

Sir,

Your obedient servants,

Bangalore City,
9th June 1912

C. Yamuna Reddy

B. Narasimha Reddy

22/4/13

Sec 4 2P 12

File No 162/10

Serial No 16

23

G R. S 26]

Diary No. of letter replied to 1341

No 8602

mlf62-10-

925.4 13

General and Revenue Secretariat

(Ind)

, the 191

To

The President,

Ind Council

Bangalore city

Date of issue 25.4.13

Signed by [signature]

Sir,

I am directed to invite reference to the correspondence ending with Mr. B J Kumara Swamy Naidu's letter No. 61 dated the 28th August 1912, requesting sanction to the proposal of the Ind

over

paper under disposal

SUBJECT

Comment be levy water
rate on shops in the Bangalore
city at one per cent on the
rental values and be
request you be so good
as be favor Govt with your
views in the matter

I have te

For Secy

TCM.9
19 4 13

List of enclosures

Copied by

Examined by

GPB—SLMD—8-8-11.

D 2574

25

No 131 OFFICE OF THE PRESIDENT, MUNICIPAL COUNCIL

Bangalore City, dated 29th October *1913*

Enclo

Rev 162-10-8/17

From

DEWAN BAHADUR RAJA SABHA BHUSHANA
K P PUTTANNA CHETTY, ESQ,
Honorary President, Municipal Council,
Bangalore City

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General & Revenue Departments, Bangalore

SIR,

With reference to your letter No. 8602 / Ml. 162-10-16 dated the 25th April 1913, calling for my opinion regarding the levy of water rate on shops in the Bangalore City at one per-cent on the rental value, I have the honor to state that I consulted some of the leading merchants in the City on the 23rd Instant, in the Municipal Office in order to ascertain their views in the subject.

2. They objected to the levy of the tax on the ground that they were already paying water rate on their residences, that the mandies and shops where they carry on their trade do not make use of water and that the introduction of one per-cent water tax on shops in addition to the existing mohatarfa taxes would be a hardship to them.

3. The principle involved in the levy of the proposed tax was explained to them and they were shown by individual calculations that in many instances the present mohatarfa shop tax on big buildings was far less than the house tax and that the levy of the water rate at one percent on shops would not

From

To

Dated

Despatched

Received

General No

No

Enclosure No

GPB—50 000—26-9-12

26

not cause any hardship.

4 In the Civil and Military Station Municipality all buildings whether they are used as residential quarters or as shops pay the house, water and lighting tax, at 14 % on the rental value. When the only levy on the shops in the City is a shop mohatarfa tax and the lighting tax at one percent on the rental value, the additional levy of one per cent water tax on them could not be considered a hardship and I am of opinion that it may be sanctioned as already recommended by the Municipal Council.

Shop mohr — 1 p c
Lighting — 1 p c
water — 1 p c
} on rental value

I have the honor to be
Sir,
Your most obedient servant,

B V Mitta [illegible]

Honorary President.

Sanctions the levy of water rate on shops in the Bangalore City at one per cent of the rental value.

GRS 28] the Bangalore City at one per cent of the rental value.

12/2

B

17

File No 62/10

Serial No. 15

Diary No of letter replied to 25 94

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
(Mint)

, the 191

Date of issue 13 2 14

Signed by Mr A V Ramanathan

READ—

G O No. 4647-8
R 37-99

dated the 28th May 1904

directing that pending the promulgation of the New Municipal Regulation VII of 1901, a water rate need not be levied on shops in the Bangalore City.

over

SUBJECT

B 13/2/14

2. G.O No. 9951-2
and 1960 99-9
dated the 28th April 1910
ordering the levy of water
rate on shops in the
Bangalore city and stating
that separate orders would
issue regarding the
imposition of the water
rate on shops in the
Bangalore city

3. Correspondence ending
with letter No. 61 dated
the 28th August 1911 from
the President (Deputy
Commr. Ex-officio) Muni.
Council, Bangalore city
recommending sanction
to the resolution of the
Municipal Council to
levy water rate on shops
at one per cent on the
rental value and stating
that the objections to

GPB-2000-8-10-11

G R S 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form.)

to the proposal have been rejected by the Municipal Council after due consideration

4. Further correspondence ending with letter No. 131 dated the 29th Oct 1913 from the President, Municipal Council, Bangalore City reporting that he has discussed the question with the leading merchants in the Bangalore City and that he considers the proposed levy fair and reasonable, especially as it is much less burdensome than that in the cantonment and military Station, Bangalore.

Order thereon

No. 1841--2
me 162 10-
9/13 2/14

Government are

GPS—12,500—15-2-12

are pleased to accord
sanction to the resolution
of the Municipal Council
to levy a water rate on
shops in the Bangalore City
at one per cent of the
rental value.

2. The schedule of rates
already sanctioned will
accordingly be amended
as noted below. —

In Column 4 of
Serial VIII in the
Schedule of Rates, the
following shall be
inserted after " in the
Case of Vacant sites":
" In regard to buildings
used as shops and
godowns, one per cent on
their rental Value."

vide page 11

3 The President
is requested to
Cause the amendment

G R S 27]

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form.*)

Let be duly published and 25 spare copies of the Notification to be sent to this office

Dear Sir, 12/13 for Secretary

TLS 61
11 12 13

To the President, Mad. Council, Bangalore City & Comptroller to Govt.

BANGALORE CITY MUNICIPALITY

Notice dated the 28th August 1913

The undermentioned Bye laws and Rules sanctioned by Government in their Proceedings No 4102-3—Ml 355 07-4 dated the 28th November 1911 and modified in Government Proceedings Nos 8896½—Ml 207 11 7 dated the 3rd May 1913 759—Ml 60 12 45 dated the 17th July 1913 and 2229 30—Ml, 69 13 10 dated the 25th August 1913 are hereby published for general information They will come into force at once

K P PUTTANNA CHETTY
Honorary President

BYE LAWS OF THE BANGALORE CITY MUNICIPALITY

In supersession of all previous rules on the subject the following bye laws are framed under Section 48 clauses (*j*) and (*k*) of the Municipal Regulation VII of 1906

Under Section 48 clause (j)

1 *Form of information to be filled in on demand* —On presentation by any Municipal servant of the form appended to these bye laws or any form from time to time prescribed in this behalf by the Managing Committee every inhabitant of the Municipality shall within such reasonable period as shall be specified in such form return such form subscribed with his signature to the President with all blanks duly filled in to the best of his knowledge or belief, as directed in notes on the form to show the said inhabitant's liability to Municipal taxation

2 *Inspection of conveyances and animals to be permitted* —Every person in possession of a vehicle and animal in respect of which he is liable to a municipal tax shall at all reasonable hours give the Municipal Collector or any person bearing a written authority from the Municipal Collector in this behalf free access to his stables or other places in which such vehicles and animals are ordinarily kept and every facility for inspecting the same for the purpose of checking the correctness of any return that may have been requisitioned under Bye law No 1 and shall on demand unless prevented by reasonable cause forthwith produce such vehicles or animals and explain which of them is referred to in the several entries made in any such return

3 *Liability if the form is not filled up and returned* —If any person to whom a form has been sent under Bye-law No 1 omits within seven days of its receipt to fill it up and return it to the President he shall be liable to the payment of the tax on the conveyances and animals which he is believed to possess

4 *Penalty* —Every person who commits any breach of Bye law No 2 shall for each such offence be liable on conviction to a fine not exceeding Rs 20

FORM OF INFORMATION TO BE FILLED IN

True return furnished by under Bye law No 1 of the City Municipality under Section 48 clause (*j*) of the Mysore Municipal Regulation as to his liability to conveyance and animal taxes for the half year ending

1 The only conveyances and animals (including dogs) in respect of which I am liable to conveyance and animal taxes for the half year ending are as follows —

Classification according to classes shown in Schedule A to rules under Section 46 (1)	Number of conveyances and animals of each class	
	Included in the last return (to be filled up by the Municipal office)	Number liable to tax for the current half year (to be filled up by tax payer)
Vehicles		
(1) Four-wheeled carriage on springs drawn by two horses		
(2) Four wheeled carriage on springs drawn by one horse, or a pair of horses below 13 hands or by bulls or bullocks		
(3) Two-wheeled carriage on springs drawn by one or more horses mules bulls or bullocks		
(4) Every other vehicle with springs bicycle tricycle jinrikisha		
(5) Motor car		
(6) Motor cycle		
(7) Carts or other vehicles without springs		

Classification according to classes shown in Schedule to rules under Section 46 (1)	Number of conveyances and animals of each class	
	Included in the last return (to be filled up by the Municipal office)	Number to tax current year (to be filled up by tax-payer)
Animals		
(1) Horse over 13 hands		
(2) Horse of or under 13 hands or mule		
(3) Elephant		
(4) Camel		
(5) Horse of or under 11 hands, bull or bullocks		
(6) Male buffalo		
(7) Dog		

Date of presentation of form to

Date of receipt of form by the Municipal President

Signed

Date of signature

Notice

is hereby required under Bye law No 1 to fill in this return at the places marked X and deliver it to the Municipal Vice President within seven days of the presentation of this form to him

Attention is invited to the Vehicle and Animal Tax Rules and bye-laws about this return printed on the reverse

Signed

President

Date.

Under Section 46, clause (k)

1 The octroi limits for the purpose of collecting octroi shall be the Municipal limits

2 No articles liable to octroi shall be brought within these limits except by one of the high roads described in the schedule hereto annexed or by the Railway

3 All persons bringing into or receiving from beyond the octroi limits of the City, any such articles or any conveyance or package containing such articles shall stop such articles, conveyance or package at the Ookad to enable the octroi officer to inspect the same

4 The octroi posts at which such conveyances packages or goods shall be liable to inspection shall be the Ookads on the high roads described in Schedule No I the Bonded Warehouse and the City Railway Station including all its gates and octroi office And every person bringing dutiable goods within the City shall report the fact at the first of such posts on the route by which it comes All officers of the Octroi Department not below the rank of Mutsaddi are authorized to inspect the contents of any conveyance or package under Section 76 of the Municipal Regulation

5 A table showing the octroi leviable shall be open to the inspection of any person at the Municipal Office and copies shall be supplied without any charge to any person requiring the same Such tables shall also be affixed in a conspicuous place at every post or office at which octroi is levied

6 When the goods have been examined at the octroi post a pass in duplicate for such of the goods as are liable to octroi duty shall be furnished to the importer by the Octroi Post Mutsaddi On receiving such pass the importer shall forthwith bring the taxable goods to the Octroi Koti accompanied by a peon provided that if the duty to which the goods are

liable does not exceed eight annas the Octroi Post Mutsaddi may unless the importer declares that he intends to re export the goods receive such duty and give to the importer a permit showing the nature and quantity of the goods and the duty received Provided also that in the case of goods imported by railway the Inspector or other officer in charge of the octroi post at the City Railway Station may in the same manner receive duty not exceeding three rupees

7 When goods accompanied by a pass as aforesaid are brought to the Octroi Koti they may be unloaded and weighed or counted by the officer in charge of the Octroi Koti Upon ascertainment of the amount of octroi payable on the goods the importer shall either pay the amount due and receive a permit for the removal of the goods or shall deposit the same in the Bonded Warehouse When the duty is paid as above a permit shall be granted by the officer in charge of the Octroi Koti for the removal of the goods showing the quantity or weight of the goods the amount paid in respect thereof and the date of payment The fact of the receipt shall also be noted on each copy of the duplicate pass one copy of which shall be filed in the office and one copy returned to the octroi post from which it was received In case the importer wishes to re export the goods at once he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an octroi subordinate

8 With a view to the appraisement of the value of the goods when the tax is assessed on value the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the Octroi Koti Should he fail or refuse to produce the invoice the value of the goods shall be assessed by the officer in charge of the Octroi Koti at current rates and octroi levied accordingly

9 With the previous approval of the President in each case any carrying agent through whom goods are imported on behalf of persons resident within the Municipality or any wholesale importer may on depositing as security such amount as may in each case be fixed by the President not being less than Rs 250 be exempted from producing the goods imported by him or through his agency for inspection at the Central Octroi Office provided that he makes arrangements satisfactory to the President for the supply to the Council of correct and detailed lists of all such goods with the names of the consignees in each case Every such agent shall be responsible to the extent of his deposit for the payment of octroi on all goods which may have left his premises without octroi having been paid

Provided that the President may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such portion thereof as may remain to his credit or may in any case require such agent or importer to produce any such goods for inspection at the Central Octroi Office

Bonded War house

10 The Municipal Council shall provide a Bonded Warehouse for the custody of goods which may be deposited under Bye law No 7

11 The Bonded Warehouse shall be open for the transaction of business from 11 A M to 5 P M daily except on Sundays and holidays authorized by the President Arrangement shall however be made by the officer in charge of the Octroi Koti for dealing with perishable articles such as betel leaves on such days

12 Any importer depositing goods in the Bonded Warehouse shall unless he officer in charge of the Octroi Koti has previously by weighing counting or appraising ascertained the amount of octroi payable thereon give a declaration in the form appended (Schedule No II) of the description weight quantity and if necessary of the value of such goods

13 A receipt in the form appended (Schedule No III) shall be given by the officer in charge of the Octroi Koti for all goods deposited in the Bonded Warehouse and a register of all such goods shall be maintained It is the duty of a depositor to obtain a receipt for articles deposited by him and the Octroi Department is not responsible for any goods left in the premises and not covered by a receipt

14 The receipt given by the Octroi Department for depositing goods should be returned before taking delivery of the article to which it refers Otherwise the officer in charge of the Octroi Koti may refuse to deliver the article

15 If the depositor does not himself take delivery of the articles deposited in the Octroi Office he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced the delivery of the goods may at the discretion of the officer in charge of the Octroi Office be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the officer in charge of the Octroi Koti

16. Any person who has deposited goods in the Bonded Warehouse may break bulk or change the packing thereof on application to the officer in charge of the Warehouse or may, on paying full duty thereon, import such goods into the City covered by a permit, or may export such goods free covered by an export pass, subject to the escort of an octroi subordinate, provided that new packages covered by such pass shall if possible, and before they are taken from the Warehouse be stamped by the officer in charge so as to show that they are under Bond.

The export pass shall be in triplicate, the original being retained by the officer in charge of the Warehouse and the duplicate and triplicate delivered For every export pass granted under this Rule or Rule 7 a fee of one anna shall be charged

17 No goods shall be allowed to leave the Bonded Warehouse until storage fees have been paid thereon under the following rules —

(i) Goods shall be allowed to remain 24 hours free of charge

(ii) After that period rates as in the following schedule shall be charged for seven days —

Name of article	*Rate* Rs	a.	p	*Remarks*
Tobacco per maund of 24 lbs or portion thereof	0	0	6	a day
Timber, sawn per 50 C ft or portion thereof	0	1	0	do
Timber in log per ton of 50 C ft or portion thereof	0	1	0	do
Tiles for 1,000 or portion thereof	0	1	0	do
Piece goods per bale bundle or case of 400 lbs or over or per bale bundle or case of 6 dozen or over	0	0	6	do
Piece goods per bale bundle or case of less than 400 lbs or per bale, bundle or case of less than 6 dozen	0	0	6	do
Sugar, horse gram, bran, oats and chaff for 400 lbs or fraction of 400 lbs	0	0	6	do
Betel leaves per 1,000	0	0	3	do
Green cocoanuts per 100	0	0	3	do
Dry cocoanuts per maund of 24 lbs	0	0	3	do

(iii) Double these rates shall be charged after seven days, provided that the President may, in his discretion allow a reduction in or exemption from such penal rates

(iv) The date of admission and removal of goods shall reckon as one day and Sundays and close holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable When delay is caused by the inability of the officer in charge of the Warehouse to examine and pass the goods such delay shall not be reckoned

18 The President may permit any wholesale dealer to occupy a room in the Bonded Warehouse for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms as may from time to time be found necessary

19 When goods stored by a wholesale dealer in the Bonded Warehouse under the above rules are issued on payment of duty such allowance may be made on the original weight on account of materials used in the packing or on account of reduction of weight owing to dryage or wastage as may from time to time be fixed by the President

20 All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the Bonded Warehouse All other goods remaining uncleared or unclaimed for a longer period than six months shall be sold in like manner provided that before selling such goods notice of the fact shall be posted for seven days at the Bonded Warehouse and at the Municipal Office and provided that the goods shall be sold earlier when the storage fees are likely to exceed their value

21 When any goods are sold under Bye law No 20 the sale proceeds shall be credited to the Municipal Funds in payment of duty and storage fees due in respect thereof provided that if the amount realized by the sale exceed the amount so due, the balance shall be kept in deposit for one year and any claims for such balance received during that time shall be duly considered by the President At the expiry of one year or after all claims received

during that period have been duly disposed of, the balance shall be credited to Municipal Funds No claims shall be admitted after the said period of one year except by special permission of the Council

22 The Council shall not be responsible for any damage that may be caused to goods deposited in the Bonded Warehouse while such goods are being passed into or out of the Warehouse or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the Warehouse-keeper or other person charged with the safe custody of the goods

23 Any person may with the sanction of the President be permitted to use any place as a Bonded Warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the President

Refunds

24 On all articles on which octroi duty has been paid and which are subsequently exported beyond octroi limits refunds shall subject to the following rules be granted at the rates originally charged at the time of import Provided that no refunds shall, except in the case of timber imported and re exported in log be granted unless such goods are exported within six months from the date on which octroi was levied Provided also that no refund shall be granted of any sum less than one rupee

25 Any person claiming refund under the above rule shall produce the goods to be exported at the Octroi Koti, together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in such form and showing such particulars as the President may from time to time prescribe

26 Any person who has been exempted under Bye law No 9 from production of goods at the Octroi Koti on import shall subject to the same conditions be exempted from the production of goods to be exported

27 The officer in charge of the Octroi Koti on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim shall endorse the three parts of the application with an export pass and keeping one part in the office shall deliver the other parts to the applicant

28 All goods exported under such pass and also all goods exported under free export pass under Bye law No 16 shall be produced by the exporter together with the duplicate pass at the octroi station of exit

29 The octroi subordinate in charge of the station of exit will satisfy himself that the goods produce as being covered by the duplicate pass correspond with the entries in the pass presented with them

30 If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass he shall retain the duplicate pass and return the triplicate pass to the exporter or his agent after due endorsement of the particulars specified in such form as may be prescribed by the President Otherwise he shall retain both the duplicate and triplicate passes and shall report the circumstances forthwith for the orders of his immediate superior If the goods are being exported under refund pass he shall in either case allow the consignment to proceed If the goods are under a free export pass and do not appear to agree with the particulars given therein they shall be detained until the orders of his superior are received

31 If the goods are for export by rail the octroi subordinate in charge of the station of exit shall retain the triplicate pass pending production of the railway receipt for the goods covered by the pass Upon production of the railway receipt if after due enquiry the said octroi subordinate is satisfied that the goods produced are covered by the pass and also by the railway receipt in question he will then endorse on the duplicate and triplicate passes respectively the number and date of the railway receipt and will return the triplicate copy to the person in charge of the goods but he will retain the duplicate pass subject to disposal in the prescribed course of business

32 In all cases in which refund is claimed the triplicate pass duly endorsed as provided by Bye laws Nos 30 and 31 respectively must be produced at the Octroi Koti by the person seeking the refund and if after due check the officer in charge of the Octroi Koti is satisfied that a refund of octroi covered by such pass is duly payable he shall if the amount so payable does not exceed Rs 20 forthwith pay the same to the person presenting the triplicate pass If the amount to be refunded exceeds Rs 20 or if the officer in charge of the Octroi Koti sees any cause to refuse payment of any sum claimed the claim shall be forwarded for the orders of the President

General

33. Importers of dutiable articles shall if called upon by a requisition in writing signed by the President or Vice-President, within three months of such import, account for the articles received by them by producing either a permit obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of the articles so received or otherwise. Any breach of this bye-law will render the importer liable to punishment with a fine extending to ten times the value of octroi on such goods or to Rs. 25 whichever may be less and to payment of octroi duty on the article unaccounted for

34 Any person importing or exporting dutiable articles who infringes Bye-laws Nos. 3, 4 6, 7, 12 and 28 shall be liable to a fine not exceeding Rs 50

SCHEDULE No I

Names of routes	*Names of ookads or octroi posts*
Agrahar Tank road	Sondekuppadabagal ookad
Subedar Chattram road	Subedar Chattram road ookad.
Post Office road	Jail road ookad opposit to the Executive Engineer's Office
Hosur road	Lal-Bagh ookad
Sydney road	Halsurbagal ookad
Mission road	Mission road ookad
Kaghpur road	Kaghpur ookad
Mysore road	Karekal ookad
Railway	Railway Station and all its gates including the platform

SCHEDULE No II

(*See Bye law No 12*)

To—The Officer in charge of the Octroi Office City

Please receive the undermentioned goods and deposit them in the Kotai

Name of depositor	Description of articles deposited	Number of packages or bales, etc	Distinguishing marks if any	Weights		Measurements		Quantity	Value			Remarks
				Maunds	Seers	C ft	C in.		Rs	a	p.	

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of the Bye laws Nos 13 to 17, 19, 20 and 21 relating to the deposit

Witness — Signature of depositor

Signature — Address

Address — Date

SCHEDULE No III

(See Bye law No 13)

Octroi Office

City

Received for deposit the undermentioned goods from

Receipt No.	Consignment		Goods Deposit Note No.	Names of articles	Description	Number of articles	Remarks
	No	Date					

Goods-keeper Head Clerk Octroi Inspector

City

Dated

RULES OF THE BANGALORE CITY MUNICIPALITY

In supersession of all previous rules on the subject the following rules are framed under Section 46, clauses (*i*) and (*j*) of the Municipal Regulation VII of 1906 and are sanctioned by Government in Government Order No 4102 3—MI 555 07 dated the 28th November 1911

Under Section 46 (i)

1 *Taxes and exemptions* —The Municipality shall levy the taxes and recognize the exemptions specified in Schedule A hereto annexed The taxes shall be payable on the dates indicated against them respectively in column 6 of the schedule

2 *How taxes may be collected* — The taxes and imposts imposed by the Municipal Council, or any of them may be collected by the Municipality either departmentally by their own agency or otherwise as may from time to time seem expedient to them but octroi duty shall be collected departmentally only

3 *Remissions* —Subject to the sanction of Government remissions may be made to any extent by the Municipality on the recommendation of the Managing Committee in cases in which the Managing Committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Regulation

4 *Claim for refund when not entertainable* —No claim for refund of any sum paid to the Municipality on account of any tax other than octroi shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates

Octroi refunds —Octroi refunds shall be regulated by bye laws framed separately under Section 48 (*h*) of the Regulation

5 *Payment of refund when not to be made* —No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorised In such notice the period within which the refund must be demanded shall be always stated

6 *Order for payment of refund to be written on bill form* —Every order for payment of a refund shall be written on a bill in the form given in Schedule B and signed by the Senior Vice President

7 *Refund on account of vacancy of buildings and lands* —Refund on account of vacancy of the tax on buildings and lands paid in advance shall be regulated in the same manner as remissions under Section 69 of the Regulation

8 *Refund of amount paid on account of animal and vehicle tax* —Where the tax due in respect of any vehicle or animal has been paid for any half year the owner or the person in charge thereof shall be entitled to a refund of the sum paid —

(*a*) if he has owned or been in charge of the vehicle or animal for not more than thirty days in the half year

(*b*) if the vehicle has been under repair or standing at [illegible] dealer s during the whole of the half year

(c) if the animal has been during the whole of the half year in any institution for the reception of infirm or disused animals or if the animal certified by a Veterinary Surgeon to have been unfit for use has not been used during the half year

Provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used

9 *Method of calculating liability to tax* —When a person has owned or had charge of two or more vehicles or two or more animals of the same description each at different periods in one half year he shall be deemed to have owned and had charge of one vehicle or one animal only as the case may be for the aggregate number of days in the said two or more periods

10 *Vehicles or animals changing hands* —If a half year s tax has been levied in respect of a vehicle or animal no further tax for the same half year shall be leviable in respect of the said vehicle or animal if it changes hands during the currency of the said half year

11 *Liability of transferer and transferee to rates and cesses until notice is given* — When any premises shall have changed hands, the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises

12 *Person liable in case of death* —In the event of the death of any person whose name shall have been entered as owner in the Assessment List under Section 63 of the Regulation the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the President who on being satisfied shall enter the name of such transferee of title as owner in the Assessment List In case of two or more persons preferring rival claims to the same property the President may either pass a decision himself or refer the question for the decision of the Managing Committee who may recognize any claimant or refer the claimants to a Civil Court as they think fit If at any time after a decision by the Senior Vice President or the Managing Committee, as the case may be any person produces a probate letters of administration a decree or other order of Court declaring such person as heir of the deceased the name of such person as owner shall be substituted in the Assessment List for any other name that may have been entered

13 *Entry in Assessment List on Sub Division* —Where any property is subdivided on application being made to the Municipality intimating such subdivision the Municipality shall unless they see any objection to the same cause each subdivision to be entered in the Assessment List as if it was separate property

14 *How bills prepared and issued* —All bills under Section 82 (1) shall be prepared from the Assessment Lists and from information obtained by process in accordance with bye laws under Section 48 (i) and shall be issued under the signature of the President

15 *Who to dispose of objections to Municipal bills* —The Chairman of the Managing Committee is hereby appointed to dispose of objections to Municipal bills under Section 83 (i) (*b*) Below each petition of objection he shall record his decision with reasons in writing and submit the same to the Managing Committee without delay

16 *Suspension of process for recovery when notice of vacancy received* —When a notice of vacancy has been received under Section 69 process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice

17 *Owner should give notice of re-occupation* —When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the President of the date of subsequent re-occupation and failing this shall not be entitled to any refund if it be found that his premises have been re occupied during the year or instalment period

18 *Notice fees* —For every notice of demand issued under Sub Section (3) of Section 82 of the Regulation fees shall be levied at the following rates —

A fee of one anna if the amount due is less than						Rs	5			
Do	two annas		do	is not less than		Rs	5	but less than	Rs	10
Do	four do		do	do		Rs	10	but less than	Rs	50
Do	six do		do	do		Rs	50	but less than	Rs	100
Do	eight do		do	do	is	Rs	100	and over		

19 *Warrant fees* —For every distraint made under Sub Section 4 of Section 83 of the Regulation fees shall be levied at the following rates —

A fee of four annas if the amount distrained for is less than							Rs	5			
Do	six annas	do	do	is not less than			Rs	5	but less than	Rs.	10
Do	eight do	do	do	do			Rs	10	do	Rs	25
Do	one rupee	do	do	do			Rs.	25	do	Rs	50
Do	two rupees	do	do	do			Rs	50	do	Rs	75
Do	three do	do	do	do			Rs	75	do	Rs	100
Do	five do	do	do	is	Rs	100	and over				

Where peons are kept in charge of property distrained, an additional fee of 4 annas per peon for each day shall be levied

20 *Maintenance rates* —Rates as per accompanying statement shall be charged for maintaining live stock distrained under Sub Section (4) of Section 83 of the Regulation namely —

Serial No	Description of live-stock	Cost for the supply of fodder for each head of live-stock per day or fraction of a day	Cost for watering each head of live-stock per day or fraction of a day	Total
1	2	3	4	5
		R a p		Rs a p
1	Elephant	3 0 0	Included in the amount shown under Col 3	3 0 0
2	Camel	1 0 0		1 0 0
3	Buffalo	0 4 0		0 4 0
4	Do calf	0 2 0		0 2 0
	Bullock or cow	0 4 0		0 4 0
6	Heifer or calf	0 1 0		0 1 0
7	Sheep or goat	0 1 0		0 1 0
8	Kid	0 1 0		0 1 0
9	Horse	0 4 0		0 4 0
10	Foal	0 2 0		0 2 0
11	Donkey (either young or grown)	0 1 0		0 1 0
12	Pig	0 1 0		0 1 0
13	Birds of all kinds	0 1 0		0 1 0

Provided that no rate shall be charged where the owner of any such live stock pays the full amount of the Municipal dues and receives back such live stock within three hours from the time of their seizure

21 *Who may receive payments for Municipality* —The Senior Vice President is authorised to receive payment of all fees payable to the Municipality for licenses and permissions at any time and place

22 The collector and in his absence the shroff is authorised to receive Municipal dues of all kinds in the Municipal Office and in office hours only

23 The collecting shanbhogs are authorised to receive payment of all Municipal dues except those mentioned in Rule 21 and octroi and tolls at any time and place

24 Octroi Mutsaddis and Inspector are alone authorised to receive payment of octroi

Under Section 46 (j)

25 *When Municipal dues may be written off* —Subject to the sanction of Government arrears of taxes may be written off as irrecoverable if after they have been outstanding for at least a year in the case of sums less than Rs 5 and three years in other cases the Managing Committee are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process

26 *When Managing Committee may remit distress fees* —The Managing Committee may remit the whole or any part of any fee chargeable for distress —

(*a*) if the property distrained is found to be devoted to religious or charitable purposes

(*b*) if the person from whom any such fee is leviable is too poor to pay

(*c*) if a warrant has been issued against a wrong person

(*d*) if a bill presented is found to have been presented by mistake

(*e*) if the defaulter satisfies the Managing Committee that his fault was due to some accident or mistake

SCHEDULE A

SCHEDULE OF TAXES

Serial No.	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
I	Tax on buildings	Buildings	[illegible] per cent on the annual letting value	(a) Buildings set apart for the occupation of His Highness the Maharaja (b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit unless Government consents to the levy of the tax (c) Buildings exclusively used as places of public worship or for charitable but not for residential purposes (d) Buildings the annual letting value of which is Rs 10 or less and which is the sole rateable property of the owner (e) Buildings which are the property of the Municipality	In two equal instalments in advance in July and January every year
II	Tax on vacant lands	Vacant lands	Two annas for every 80 square yards	Same as above excepting exemption (d)	Do
III	Tax on vehicles and animals.	All vehicles and animals kept for use within Municipal limits.	*Vehicles and tax half-yearly* (1) Four wheeled carriage on springs drawn by two or more horses — Rs 9 0 0 (2) Four-wheeled carriage drawn by one horse or a pair of horses below 13 hands or by bulls or bullocks — 4 8 0 (3) Two-wheeled carriage on springs drawn by one or more horses mules bulls or bullocks — 3 0 0 (4) Every other vehicle with springs bicycle tricycle or jinrikisha — 1 8 0 (5) Every cart or other vehicle without springs — 2 0 0 (6) Every hand cart without springs including wheel barrows with either one two or three wheels and pushed by the hand — 1 0 0 (7) Every motor car — 15 0 0 (8) cycle — 7 8 0 *Animals and tax, half-yearly* (1) Horse over 13 hands — 4 8 0 (2) Horse of or under 13 hands or mule — 1 8 0 (3) Elephant — 12 0 0 (4) Camel — 6 0 0 (5) Horse of or under 11 hands bull or bullock — 0 8 0 (6) Male buffalo — 0 8 0	(a) Vehicles and animals belonging to His Highness the Maharaja (b) Vehicles and animals the property of Government unless Government consents to the levy of the tax (c) Vehicles and animals belonging to Municipality (d) Animals exempt from the tax under Section 25 of the Indian Volunteers Act 1869 (e) Juvenile vehicles such as perambulators etc (f) Vehicles kept by carriage builders or dealers and animals kept by dealers therein solely for sale (g) Conveyances in transit or staying within Municipal limits not longer than 30 days in any half year (h) Vehicles and animals belonging to members of the City Police and officers of the City Municipality employed on outdoor duties Provided that not more than one vehicle and one animal shall be exempted without the special permission of the Municipal Council (i) Vehicles and animals belonging to public conveyance Proprietors	Payable in advance in July and January for the half-year beginning with those months
IV	Toll on vehicles and animals.	All vehicles and animals of the description given in column 4 entering the Municipal limits. Provided that no more than one payment of toll shall be demanded in respect of any carriage or cart or animal in any one period of 24 hours counted from midnight to midnight	*Particulars* — *Rates or tolls* Vehicles — Rs. a. p (1) On every four-wheeled carriage on springs — 0 4 0 (2) On every two-wheeled carriage on springs — 0 2 0 (3) On every jutka or cart drawn by oxen bulls, bullocks horses asses or mules (laden) — 0 2 0 (4) Do (unladen) — 0 1 0 (5) On every motor car — 0 4 0 (6) Do jinrikisha — 0 2 0 (7) Do bicycle or tricycle — 0 1 0 Animals (1) On every buffalo, bull mule or bullock (laden) — 0 0 6 (2) On every horse over 13 hands — 0 1 0 (3) Do under 13 hands — 0 0 6 (4) On every elephant — 0 8 0 (5) Do camel — 0 1 0	(a) Carriages carts and animals the property of or employed by Government or Municipal Council of the City or of the Civil and Military Station or licensed or registered by the said Councils (b) Vehicles and animals (whether owned or hired) used for the passage of troops or the conveyance of Government Stores or of any other Government property or the property of His Highness the Maharaja. (c) Vehicles and animals (whether owned or hired) used for the passage of Military or Police officers on duty or the conveyance or passage of any property or person in their custody	On passing toll-gates.

Schedule of taxes—*contd*

	Name of tax	Class of property liable	Amount for which or rate at which class liable	Exemptions	Time at which taxes payable
			Quantity *Rate*		
			A Rs a p		
		The articles mentioned in the next column when imported into Municipal limits	(1) Cocoanuts fresh 100 0 8 0 (2) Do dry Maund of 24 lb 0 8 0 (3) Betel leaves 100 0 0 2 (4) Sugar of all kind except brown sugar known as Magdum-Sakkare (5) Bran (6) Oats (7) Chaff (8) Horse gram } Rs 1-0-0 per cent *ad valorem*	(1) Personal luggage of travellers articles imported through the Post office and goods *bona fide* property of Government at the time of import and accompanied by an invoice certified by the Departmental Head concerned that the property therein mentioned belong to Government	Time of import of goods into Municipal limits
			B Rs a p		
			(1) Teak and honne in log 50 c ft 0 0 (2) Do sawn do 4 0 0 (3) Black wood (log) do 2 0 0 (4) Do (sawn) do 3 0 0 (5) Other kinds (log) do 1 0 0 (6) Do (sawn) do 1 8 0	(2) Goods which are declared not to be intended for use or consumption within the Municipal limits and are taken to the bonded warehouse as provided in the Bye laws Provided that if such good be not exported they shall pay the full duty (3) Six green cocoanut 6 dry cocoanut 100 betel leaves and 1 seer of tobacco if brought for personal consumption by *bona fide* travellers or passengers in a railway train	
			C Roofing tiles (Mangalore pattern) *ad valorem* 1 9 0 per cent		
			D Tobacco 1 maund of 24 lb 3 0 0		
			E Piece goods and other textile fabric such as cloth not including made up clothing drapery and haberdashery *ad valorem* 1 9 0 per cent		
VI	Tax on dogs	Dogs	8 anna per half year	Dog not kept for more than 30 days within Municipal limit in any half year	Payable in advance in July and January for the half year commencing with these months
VII	Special sanitary cess	On private latrines cleansed by the Municipal agency	On houses paying an assessment of above Re 1 and not exceeding Re 1 8 0 0-1-0 per mensem On house paying an assessment of above Re 1 8-0 and not exceeding Rs 2-8-0 0-1-6 per mensem On house paying an assessment of above Rs 2-8-0 and not exceeding Rs 4-0-0 0-2-0 per mensem On houses paying an assessment of above Rs 4-0-0 and not exceeding Rs 6-0-0 0-3-0 per mensem On house paying an assessment of above Rs 6-0-0 and not exceeding Rs 10-0-0 0-4-0 per mensem On house paying an assessment of above Rs 10-0-0 and not exceeding Rs 12-0-0 0-6-0 per mensem On house paying an assessment of above Rs 12-0-0 and not exceeding Rs 15-0-0 0-8-0 per mensem On house paying an assessment of above Rs 15-0-0 and not exceeding Rs 20-0-0 1-0-0 per mensem On house paying an assessment of above Rs 20-0-0 and not exceeding Rs 25-0-0 1-4-0 per mensem On house paying an assessment of above Rs 25-0-0 1-8-0 per mensem		Monthly in advance
VIII	Water rate	All buildings and land within Municipal limits	Three per cent on the annual value in the case of building and three-fifth of the building tax in the case of land		In two equal instalments in advance in July and January every year
IX	Lighting tax	All building and land	1 per cent on the annual value	Same as in the case of building tax	Do

Such a man has one percent on their annual value

Schedule of taxes—*concld.*

Serial No.	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
X	Mohatarfa—shop and oil-mill taxes.	Shops and mills ...	*Quantity* *Rate* *Shop tax* Description of shops: Class 1st 2nd 3rd 4th 5th Mandi 30 40 30 20 Piece-goods shops ... 20 15 12 8 .. Other shops ... 15 12 9 6 4 Special rates (temporary) as regards the 5th class "other shops," referred to above:— Rs. a. p. 1 0 0 1 4 0 1 8 0 2 0 0 2 8 0 3 0 0 3 8 0 4 8 0 5 0 0 *Oil-mills* Description Rs. a. p. Stone mill ... 10 0 0 Wooden mill ... 5 0 0		In two equal instalments in advance in July and January every year

Note.—Where it is not practicable to ascertain the cubical contents, a ton of timber will be taken as measuring 50 c. ft.

SCHEDULE B

[*Vide* Rule 6 under Section 46 (1)]

District Refund Bill

No. of payees	Name of payee	Amount to be refunded	Grounds of refund	Date on which the amount claimed is credited in the Treasury account	The head of account under which it is credited	Remarks

Certified that the amounts have been credited in the accounts as shown above

Treasury Officer *President.*

Price As 2-6

under the Municipal Regulation for the
levy from the date of the notification together with the objections, if any, that may be
raised to the said proposal. Also calls for
a report as to the manner in which the water
rate will be assessed whether at ½ the rate of the
present shop tax or at ½ of the annual value
to be ascertained in each case
Ext 15 from the no 9988 18/11/11 states that the
matter is under the consideration of the
municipal Council and it is proposed to be
incorporated in the draft rules to be
submitted to you in due course.
Ext 14 To the President, municipal Council Bangalore
City no 11100 dt 31/8/12. Requesting to
expedite the submission of the information
called for
Ext 15 From the no 618 28/8/12 Reports that the
municipal Council in their meeting on the
18th oct 1911 decided to levy a water rate
on shops at one per cent on rental value
at the preliminary procedure prescribed
Section 80 of the municipal Regulation
giving the interpretation of the law was observed
at the objections raised by the merchants
& the Council and that the municipal
will in the special meeting on the 9th ult
approved the levy of the water rate
the recommendation to the Schedule of rates

Sl 16 To the President Municipal Council Bangalore
no 5002 dt 25/4/13. Requesting him to
Govt. to furnish views in the matter

Sl 17 from the President, Municipal Council
city no 13 dt 29/10/13. Stating that the
explained to Council the leading merchants
that the proposed levy of water rate at one
percent on the rental value, outshops
would not cause any hardship and that the
is of opinion that may be sanctioned
as already recommended by the Municipal
Council

Sl 18 Dt 7/11/13 from Chief Accounts Officer no. 7841-42 dt 13/12/14
Sanctioning the levy of water rate outshops
in the Bangalore city

p45 Agreed
6/1/14